

Record Layout For WR-30 -Diskette Magnetic Media Filing

The Division of Revenue in the Department of the Treasury has become the single point of entry for registration and for filing and paying gross income tax withheld and other payroll taxes previously sent to the Department of Labor, (unemployment, disability, workforce development, and health care contributions.)

One form that has been affected is the WR-30. Attached are the layouts for this form. Note the use of the "M" record layout that accommodates the use of the 12 digit Taxpayer ID Number (Federal Employer Identification Number plus a 3 digit NJ Suffix). The suffix is usually 000.

If you have any questions you may contact the Division by calling (609) 633-2633, (609) 984-7988, fax (609) 292-1777, or e-mail INFO@REVENUE.STATE.NJ.US
The Division's web site is www.state.nj.us/treasury/revenue.

Please note that the correct addresses for sending magnetic media to the Division are:

Overnight mail

New Jersey Division of Revenue
Magnetic Media Unit
847 Roebling Ave
Trenton NJ 08611

Regular mail

New Jersey Division of Revenue
Magnetic Media Unit
PO Box 256
Trenton NJ 08646-0256

**New Jersey Division of Revenue
Quarterly Wage Reporting Magnetic Diskette Record
Employer "M" Record Layout**

Location	Description	Type	Length	Remarks
001 - 001	Record ID	A/N	1	Always "M"
002 - 013	TPID	N	12	FEIN (Federal employer identification number) and NJ 3 digit suffix
014 - 015	Filler	A/N	2	Spaces
016 - 051	Employer Name	A/N	36	From tape authorization letter
052 - 086	Street Address	A/N	35	From tape authorization letter
087 - 106	City	A/N	20	From tape authorization letter
107 - 111	State	A/N	5	From tape authorization letter
112 - 120	Zip Code	A/N	9	Left justify, spaces
121 - 122	Quarter & year or report	N	2	Qtr #1, 2, 3, 4; last digit of year
123 - 128	Number of employees reported	N	6	Right justify/zero fill; must equal the number of employee "B" records for this employer
129 - 142	Total wages paid this quarter	N	14	Dollars & cents; right justify/zero fill; no decimal
143 - 151	FEIN	N	9	Federal employer identification number
152 - 155	Magnetic authorization number	N	4	From tape authorization letter
156 - 160	Filler	A/N	5	Spaces

Employee "B" Record Layout

001 - 001	Record ID	A/N	1	Always "B"
002 - 010	Employee SSN	N	9	No dashes or spaces.
011 - 040	Employee name	A/N	30	Last name, first, mi; no punctuation
041 - 052	Employee wages paid this quarter	N	12	Dollars & cents; right justify/zero fill; no Decimal
053 - 054	Employee base weeks this quarter*	N	2	Range 00 - 14; right justify/zero fill
055 - 060	Filler	A/N	106	Spaces

*** Maximum number of base weeks varies from 12 to 14 depending upon specific year and quarter.**

EMPLOYEE WAGE REPORTING DATA EDITS

Each employee provided on the "Employer Report of Wages Paid", Form WR-30, whether submitted on hard copy or magnetic media, is processed through the edits shown below. Penalties range from \$5.00 to \$25.00 per employee record in error.

SOCIAL SECURITY NUMBER

- Must be reported
- Must be numeric (unsigned on tape)
- May not contain more than two (2) leading zeros (e.g., 000-99-9999)
- May not be comprised of all the same digits (e.g., 111-11-1111)
- May not be comprised of all consecutive digits (e.g., 123-45-6789)
- May not begin with an 8 or a 9

NAME

- Must be reported
- May not be numeric

WAGES PAID

- Must be zero or positive number (unsigned on tape)

BASE WEEKS

- Must be zero or positive number not exceeding the number of Base Weeks allowable for the specific quarter.

Do not list employees with zero wages paid and zero base weeks.

Every employee record in error will be penalized. If multiple errors occur on one employee record, it is penalized only once. Employers are notified of all employee reporting errors via the Form WR-30A.

General Requirements

The New Jersey Division of Revenue accepts Quarterly Wage Report (Form WR-30) information recorded on 3.5" diskettes. Data must be recorded in the ASCII character set.

Each diskette must contain WRxxxx.TXT as the file name, where xxxx is replaced by the employer's specific authorization number. The Division of Revenue will reject and return UNPROCESSED any diskette not properly identified internally by WRxxxx.TXT as the file name.

Record data in uppercase letters.

Single employer, multi-volume diskette files will not be processed. A multi-volume diskette file is a file for which the number of data records exceeds the capacity of a single diskette, so the data must be continued onto one or more subsequent diskettes, i.e. volumes. See Multiple Diskette Wage Reports attachment.

The Division of Revenue prefers to receive consolidated files from transmitters of multiple employers, rather than a separate file for each employer or client of the transmitter. See Multiple Diskette Wage Reports attachment.

Requirements for 3.5" Diskettes

1. The FILE NAME for the 3.5" diskette must be WRxxxx.TXT (That is WR followed by the 4 digit authorization number.TXT).
2. Operating System. The Division of Revenue will accept only 3.5" diskettes that are in MS-DOS format.
3. Record Delimiters. The record delimiter – the combination of a Carriage Return (CR) character and a Line Feed (LF) character – must occur in the sequence (CR/LF) and only once following the end of each record. There must be no delimiter before the first record.

The ASCII-1 hexadecimal conversions for these characters are:

CR--D (=ZERO D)
LF--A (=ZERO A)

4. External Label. The diskette external label must include the following:
 - Your four – digit magnetic authorization number
 - Federal Employer Identification Number
 - Employer Name
 - Quarter/Year of Report
 - Contact Name
 - Contact Telephone Number
5. Return of Diskettes. Diskettes submitted will not be returned, due to handling and postage costs.

MULTIPLE DISKETTE WAGE REPORTS

Due to the number of employees reported and/or the size of the diskette used, it may be necessary for the Wage Reporting data file to be split between two or more diskettes.

These separate diskette files must have the same format as a single diskette.

- An “M” or Employer record must be the first record on each diskette.
- The “B” or Employee records that pertain to an employer must follow the employer’s “M” record.
- The scheme of “M” records followed by its “B” records will re-occur for the employees on diskette.

If all records do not fit on one diskette file, you must ensure that:

- The individual diskettes are stand-alone files. The diskettes must not be continuations of the same data set. Diskette 2 should not be a continuation of the data set on Diskette 1, where the mounting of Diskette 1 would then call for the mounting of Diskette 2. These diskettes will be read individually.
- The first record on every diskette is an “M” or employer record.
- The “B” or employee records that pertain to an “M” or employer record cannot be split between diskettes. The diskettes should be as follows:

Diskette 1	Diskette 2
M Record – First Employer on Diskette	M Record – First Employer on Diskette
B Record - First Employee on Diskette	B Record - First Employee on Diskette
B Record - First Employee on Diskette	B Record - First Employee on Diskette
B Record - First Employee on Diskette	B Record - First Employee on Diskette
 M Record - Last Employer on Diskette	 M Record - Last Employer on Diskette
B Record - Last Employee on Diskette	B Record - Last Employee on Diskette
B Record - Last Employee on Diskette	B Record - Last Employee on Diskette
B Record - Last Employee on Diskette	B Record - Last Employee on Diskette
Last Record on Diskette	Last Record on Diskette

If you have any questions, please telephone Mary Frances Spirko at (609) 984-7988 or Patricia Reed at (609) 633-2633.